



REPORTING
NON-PROGRAM FOOD COSTS:
HOW AND WHY

WHAT'S NEW IN SCHOOL NUTRITION MONTHLY WEBINAR: MAY 23, 2016

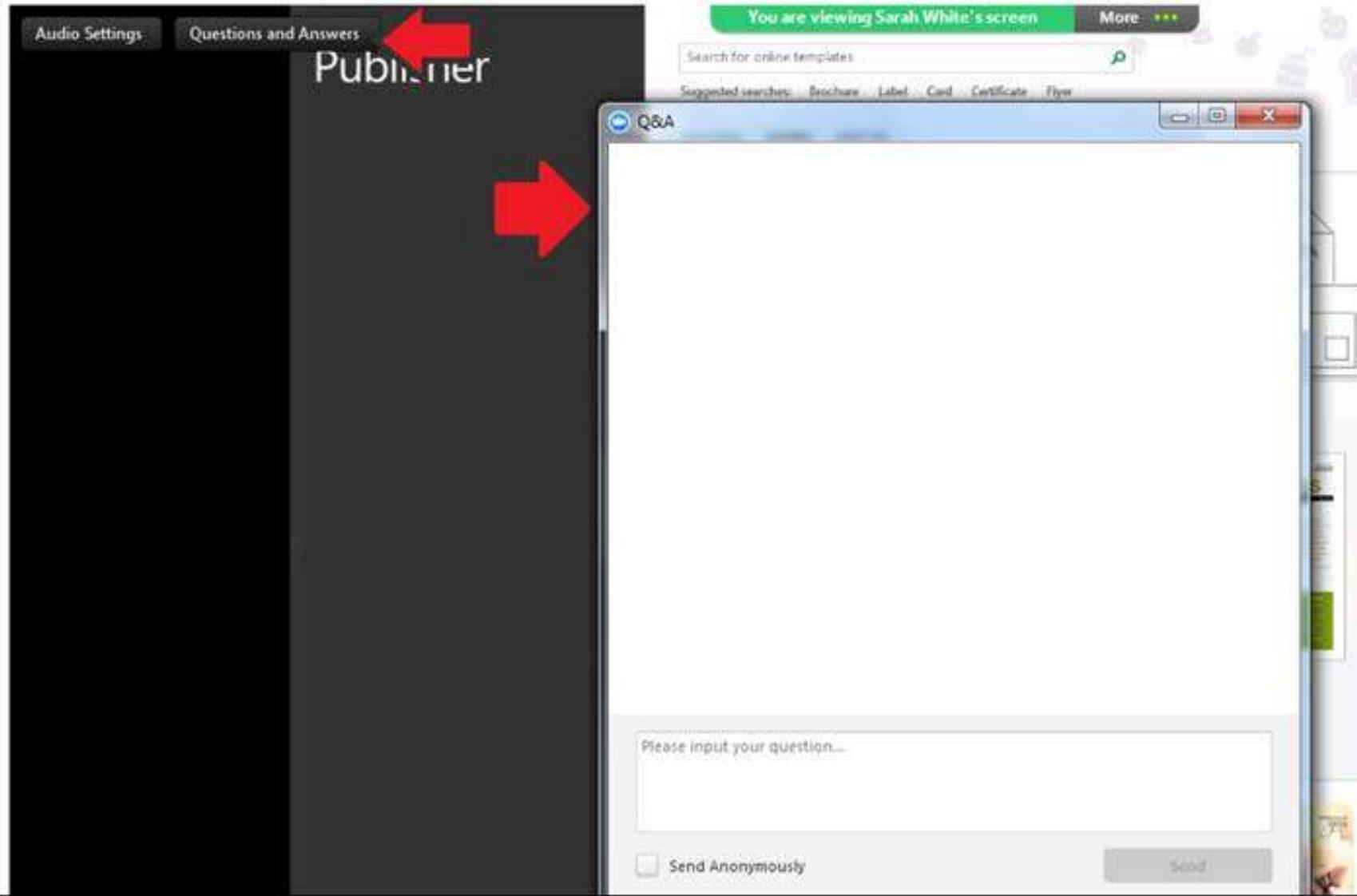
WELCOME!!

- To a monthly live link to the Bureau of Nutrition and Health Services for new and not so new school nutrition managers.
- To a forum for you to ask questions and get answers.

HOUSEKEEPING

- Handouts posted on website
- All participants are muted. A square icon with a dark background, featuring a white microphone symbol with a red diagonal slash over it, indicating that audio is muted.
- To ask a question, click on Questions & Answers

If at any point during the webinar you have a question please click on the Questions and Answers button to bring up the Q&A box. Type your question and click "Send".



THIS WEBINAR AND TRAINING DOCUMENTATION FOR USDA PROFESSIONAL STANDARDS

Document the time you spend watching this webinar or other webinars presented by our Bureau.

Participation Documentation in handouts

Learning Objectives for today are under Financial Management (3300)

- 3350-Recommend prices for meals and other food items to district authorities, maintaining compliance with Federal, State, and local guidelines.
- 3360-Communicate financial goals, status and other data to appropriate district and State authorities.

AGENDA

- Monthly memo update
- Brief review of USDA Nonprogram Food Revenue Requirement
- Methods and Tools for Calculating Nonprogram Food Costs
- Financial Report on IowaCNP
- Nonprogram Food Costs and the Certified Annual Report

MONTHLY MEMO REVIEW

- Sent to designated Authorized Representative and Food Service Director in IowaCNP
- Contact patti.harding@iowa.gov to receive these
- History for last 5 years on <https://www.educateiowa.gov>

CURRENT MEMOS

- Food Safety Inspection Reporting now due
- *hawk-i* memo
- Whole Grain Exemption Requests Extended to SY16-17
- Equipment Grant Applications due May 25
- Financial Management Summer Short Course - June 21

Questions about Monthly Memos???

NON-PROGRAM FOOD REVENUE REQUIREMENT

$$\frac{\text{Revenue from Nonprogram foods}}{\text{Total Revenue}} \geq \frac{\text{Cost of Nonprogram foods}}{\text{Total Food Cost}}$$

Nonprogram Revenue Calculator		
Enter the cost for reimbursable meal, cost of nonprogram food and total revenue		
Cost for Reimbursable Meal Food		
Cost of Nonprogram Food		
Total Food Costs	\$	-
Total Nonprogram Food Revenue		
Total Revenue		
Minimum portion of revenue from nonprogram funds		0%
Minimum Revenue Required from the Sale of Nonprogram Foods	\$	-
Additional Revenue Needed to Comply	\$	-

* Click on the hyperlink to view a definition of the term.

PROGRAM FOOD REVENUE: **\$235,841.81**

Federal Reimbursement

\$132,974.38

National School Lunch Program Food Reimbursement	\$102,508.82
Breakfast Program Food Reimbursement	\$30,465.56
Special Milk Program Reimbursement	\$0.00
Summer Program Food Reimbursement	\$0.00

State Reimbursement

\$2,565.58

National School Lunch Program Food Reimbursement	\$2,104.48
Breakfast Program Food Reimbursement	\$461.10

Program Meal Sales Revenue

\$100,301.85

National School Lunch Program Food Revenue	\$92,152.05
Breakfast Program Food Revenue	\$8,149.80
After-School Snack Program Food Revenue	\$0.00
Summer Program Food Revenue	\$0.00

NONPROGRAM FOOD REVENUE: **\$24,628.85**

USDA FOODS REVENUE (Total PAL Spent): **\$23,353.40**

OTHER REVENUE: **\$4,003.21**

NONPROGRAM FOOD REVENUE TOOL

Total Food Costs	\$97,815.30
Program Food Costs	\$73,733.50
Nonprogram Food Costs	\$24,081.80

Nonprogram Food Costs Percent of Total Cost 25 %

Total Revenue	\$264,473.87
Program Food Revenue	\$235,841.81
Nonprogram Food Revenue	\$24,628.85

Nonprogram Food Revenue Percent of Total Revenue 9 %

Does Nonprogram Food Revenue contribute adequately to Total Revenue? No

FINANCIAL REPORT- NONPROGRAM FOOD CALCULATION

WHAT ARE NONPROGRAM FOODS?

- A la carte sales
(including second portions of reimbursable items)
- Adult Meals
- Non-reimbursable contract meals
- Catering
- Any other foods not a part of reimbursable program meals/snacks

NONPROGRAM FOOD REVENUE ACCOUNTING

162X Daily Sales – Nonreimbursable

1620	Non-reimbursable Programs
1621	Ala carte, Milk
1622	Adult Lunch
1623	Adult Breakfast
1624	Adult Milk (Special Milk Program)
1625	Adult Snacks (After Sch Snack Program)
1626	Second Student Lunches
1627	Vendored Lunch
1628	Vendored Breakfast
1629	Vendored Snack

163X Special Food Functions

1630	Special Food Functions
1631	Food served or sold to students and staff
1632	Food served or sold to general public
1633	Food served or sold to another district or LEA
1634	Food served or sold to other entities

COSTS		\$351,376.21
FOOD COSTS:		\$121,168.70
Food Costs <i>(Paid by School Meal Program Funding Sources)</i>		\$121,168.70
Program Food Costs	\$73,733.50	
NSLP Food Costs	\$61,913.47	
SBP Food Costs	\$11,820.03	
Snack Food Costs	\$0.00	
Summer Food Costs	\$0.00	
Nonprogram Food Costs	\$24,081.80	
USDA Foods Costs <i>(Total PAL Spent)</i>	\$23,353.40	
Food Costs <i>(Paid by Other Funding Sources)</i>		\$0.00
SALARIES AND BENEFITS COSTS:		\$116,020.10
Salary and Benefits <i>(Paid by School Meal Program Funding Sources)</i>		\$116,020.10
NSLP Salaries and Benefits	\$97,421.21	
SBP Salaries and Benefits	\$18,598.89	
Snack Salaries and Benefits	\$0.00	
Summer Salaries and Benefits	\$0.00	
Salaries and Benefits <i>(Paid by Other Funding Sources)</i>		\$0.00
SUPPLIES COSTS:		\$7,899.13
Supplies Costs <i>(Paid by School Meal Program Funding Sources)</i>		\$7,899.13
NSLP Supplies Costs	\$6,632.84	
SBP Supplies Costs	\$1,266.29	
Summer Supplies Costs	\$0.00	
Supplies Cost <i>(Paid by Other Funding Sources)</i>		\$0.00

FINANCIAL REPORT- COSTS

PROGRAM AND NON-PROGRAM FOOD COSTS

- Many items are included in both adult and student meals
- Some items are sold both ala carte and as part of reimbursable meal
- One way to separate these costs is calculating an average cost per meal

Program and Nonprogram Food Cost Calculator

This worksheet provides instruction on two methods for calculating Program and Nonprogram Food Costs. Select the method that best fits your record keeping and financial system.

- 1) Determine Program Food Costs and subtract from Total Food Costs to arrive at the Nonprogram Food Costs
- 2) Determine Nonprogram Food Costs and subtract from Total Food Costs to arrive at Program Food Costs

Total Food Costs refers to the total amount paid for all food and beverages for both reimbursable student meals (breakfast/lunch/snack*) and nonprogram food purchased with the school food service account.

Include snacks served in both the Afterschool Care Snack Program and the Fresh Fruit and Vegetable Program.

Total Program Food Costs refers to the total amount paid for all food and beverages for reimbursable student meals. Includes breakfast, lunch, and snacks.

Include snacks served in both the Afterschool Care Snack Program and the Fresh Fruit and Vegetable Program.

Total Nonprogram Food Costs refers to the amount paid for all food sold in a school (other than a reimbursable meal) that is purchased using the school food service account. This includes the amount paid for food for adult meals, catering, special events, a la carte, vending machines and school stores.

Do not include food for vending machines and school stores if food was purchased using another fund account.

METHOD 1

Step 1. Calculate Program Food Cost

When determining Program Food Costs, multiply the Average Food Cost Per Meal by Total Reimbursable Meals Served for each program.

Average Food Cost per Breakfast		\$1.05	
Total Reimbursable Breakfasts Served	x	27,340	
			\$28,707.00
Average Food Cost per Lunch		\$1.69	
Total Reimbursable Lunches Served	x	71,625	
			\$121,046.25
Average Food Cost per Snack		\$0.81	
Total Reimbursable Snacks Served	x	4,629	
			\$3,749.49

METHOD 2

Step 1. Calculate Nonprogram Food Cost

When determining Nonprogram Food Costs, multiply the Average Food Cost Per Meal by Total Adult Meals Served for each program.

Also determine the Cost of Ala Carte Food/Beverages and all other Nonprogram Food Costs (catering/vended meals).

Average Food Cost per Breakfast		\$1.05	
Total Adult Breakfasts Served	x	1,440	
			\$1,512.00
Average Food Cost per Lunch		\$1.69	
Total Adult Lunches Served	x	2,700	
			\$4,563.00
Average Food Cost per Snack		\$0.81	
Total Adult Snacks	x	0	
			\$0.00
Cost of Ala Carte Food and Beverages*			\$11,700.00

OR

Total Calculated Program Food Costs \$153,502.74

Step 2. Calculate Nonprogram Food Cost

To determine Nonprogram Food Cost, subtract the Calculated Program Food Cost from Total Food Cost. Enter both the Program Food Cost and Nonprogram Food Cost directly on the Certified Annual Report or on the Financial Report on IowaCNP.

Total Food Cost		\$200,000.00
Program Food Cost	-	\$153,502.74
Nonprogram Food Cost		\$46,497.26

* include vending machines and school stores if food is purchased using the school food service account

Total Calculated Nonprogram Food Costs \$17,775.00

Step 2. Calculate Program Food Cost

To determine Program Food Costs, subtract the Calculated Nonprogram Food Cost from Total Food Cost. Enter both the Program Food Cost and Nonprogram Food Cost directly on the Certified Annual Report or the Financial Report on IowaCNP.

Total Food Cost		\$200,000.00
Nonprogram Food Cost	-	\$17,775.00
Program Food Cost		\$182,225.00

OR

Menu Costing Tools

This resource provides worksheets to calculate the cost of a single ingredient, the cost of a recipe, and the cost of a menu.

A completed example worksheet is also provided for each calculation.

Instructions:

1. The first step in costing a menu is to identify the cost of each menu item. Some menu items include only a single ingredient. In this case, the Single Item-Ingredient Costing worksheet can be used to calculate the cost. Enter the Ingredient Name, Purchasing Unit, Cost per Purchasing Unit, Portion Size, and Number of Portions in the Purchasing Unit. The worksheet will calculate Cost per Serving.

*For example, a single-ingredient menu item might be canned peaches, portion size is 1/2 cup, and the purchasing unit is a case of six #10 cans. Enter the cost of a case of canned peaches. Calculate the **total number of portions** in the **purchasing unit**. To do that, figure the total number of portions in one #10 can (24.3; see Food Buying Guide). Multiply by six (for each #10 can). $24.3 \times 6 = 145.8$. Enter **total number of portions per purchasing unit** (145).*

2. If a menu item includes more than a single ingredient, you will need to know the cost of *each ingredient* in order to calculate the cost of the *recipe*. If you already know the total amount and cost of an ingredient in a recipe, enter on the Recipe Costing worksheet. If not, use the Single Item-Ingredient Costing worksheet first to calculate the Cost per Portion of each ingredient, then enter that as the Cost per Unit for each ingredient on the Recipe Costing worksheet. On the Recipe Costing worksheet, enter the Portion Size and Portions per Recipe for the *menu item* at the top of the worksheet. Below, for *each ingredient*, enter the Ingredient Name, Recipe Amount, Costing Measure Unit, Unit per Recipe, and Cost per Unit. The worksheet will calculate Ingredient Cost, Total Recipe Cost, and Cost per Portion. See the Barbecue Sauce example on the Single Item-Ingredient Example and Recipe Costing Example worksheets.

For example, a recipe menu item might be a homemade fruit cup, including peaches, pears, mandarin oranges, and sugar. If you already know that you need a case of six #10 cans for each fruit in this recipe, enter directly on the Recipe Costing worksheet. However, if you are unsure about the amount and cost of the sugar, enter first on the Single Item-Ingredient Costing worksheet to come up with the Cost per Portion, which will then be entered as the Cost per Unit on the Recipe Costing worksheet.

3. Using the Cost per Portion for all *single-ingredient* and/or *recipe* menu items, you can calculate the cost of a *menu*. See the Menu Costing worksheet. Enter the Menu Item and Cost per Portion. The worksheet will calculate Total Meal Food Cost for that menu.

When students must choose between two different items (they cannot take both), you may use the table at the bottom of the Menu Costing worksheet to calculate an Average Item Cost. See the Menu Costing Example worksheet.

For example, if a student has the option to choose "French Toast Sticks" OR "Cereal and Toast", you may want to average the cost of those two items to come up with a single average entree cost for that menu. This will simplify menu costing.

You may also choose to use the number of *actual* portions of each item served in a day, but is not required.

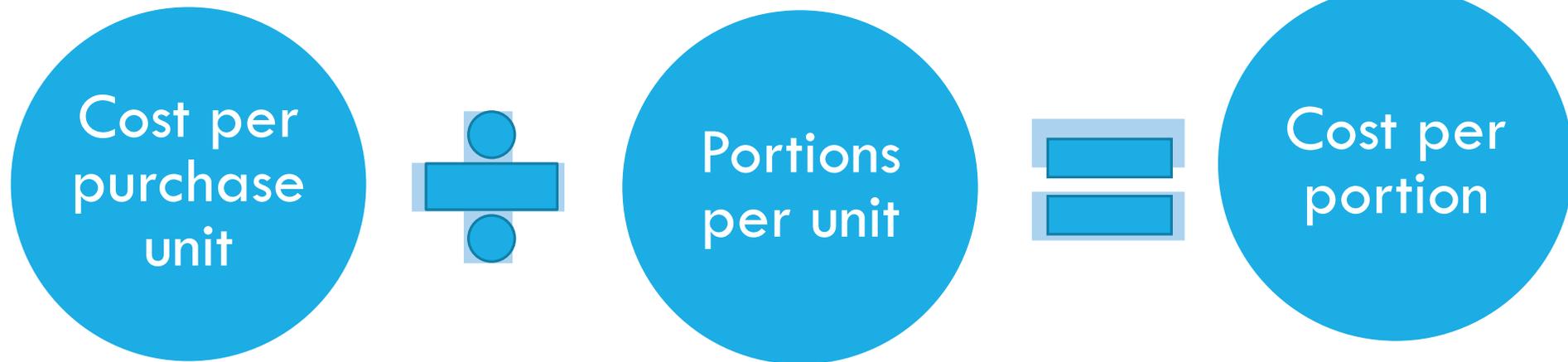
CALCULATING MENU ITEM COSTS

Single ingredient items

Costs of ingredients in recipes

Recipe costs per portion

COST PER PORTION



Menu Costing

Date:	
Meal Type:	
Total Meals Served: (adults + students)	

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Menu item	Cost per Portion

Total Meal Food Cost	\$0.000
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Calculated Weighted Average

Menu Item	Cost per Portion	Portions Used*	Total Menu Item Cost

Average Item Cost	#DIV/0!	0	\$0.00
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* Do not include ala carte portions

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			\$121,046.25
Average Food Cost per Snack		\$0.81	
Total Reimbursable Snacks Served	x	4,629	
			\$3,749.49

METHOD 2

Step 1. Calculate Nonprogram Food Cost

When determining Nonprogram Food Costs, multiply the Average Food Cost Per Meal by Total Adult Meals Served for each program.

Also determine the Cost of Ala Carte Food/Beverages and all other Nonprogram Food Costs (catering/vended meals).

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Total Adult Lunches Served	x	2,700	
			\$4,563.00
Average Food Cost per Snack		\$0.81	
Total Adult Snack	x	0	
			\$0.00
Cost of Ala Carte Food and Beverages*			\$11,700.00

OR

Total Calculated Program Food Costs \$153,502.74

Step 2. Calculate Nonprogram Food Cost

To determine Nonprogram Food Cost, subtract the Calculated Program Food Cost from Total Food Cost. Enter both the Program Food Cost and Nonprogram Food Cost directly on the Certified Annual Report or on the Financial Report on IowaCNP.

Total Food Cost		\$200,000.00
Program Food Cost	-	\$153,502.74
Nonprogram Food Cost		\$46,497.26

* include vending machines and school stores if food is purchased using the school food service account

Total Calculated Nonprogram Food Costs \$17,775.00

Step 2. Calculate Program Food Cost

To determine Program Food Costs, subtract the Calculated Nonprogram Food Cost from Total Food Cost. Enter both the Program Food Cost and Nonprogram Food Cost directly on the Certified Annual Report or the Financial Report on IowaCNP.

Total Food Cost		\$200,000.00
Nonprogram Food Cost	-	\$17,775.00
Program Food Cost		\$182,225.00

OR

COMMON QUESTIONS

- What value do we use for USDA Foods (Commodities)?
 - Treat the same in both nonprogram revenue and nonprogram costs
 - If commodity values used for nonprogram food sales are not included as nonprogram revenue, then include only processing and shipping costs in nonprogram food costs.
- Must we calculate the cost of every meal all year?
 - Averaging costs over 1-3 weeks is adequate.
 - The shorter time period is appropriate if there is little variation in cost of menu items served.

COSTS **\$351,376.21**

FOOD COSTS: **\$121,168.70**

Food Costs *(Paid by School Meal Program Funding Sources)* **\$121,168.70**

Program Food Costs \$73,733.50

NSLP Food Costs \$61,913.47

SBP Food Costs \$11,820.03

Snack Food Costs \$0.00

Summer Food Costs \$0.00

Nonprogram Food Costs \$24,081.80

USDA Foods Costs *(Total PAL Spent)* \$23,353.40

Food Costs *(Paid by Other Funding Sources)* **\$0.00**

SALARIES AND BENEFITS COSTS: **\$116,020.10**

Salary and Benefits *(Paid by School Meal Program Funding Sources)* **\$116,020.10**

NSLP Salaries and Benefits \$97,421.21

SBP Salaries and Benefits \$18,598.89

Snack Salaries and Benefits \$0.00

Summer Salaries and Benefits \$0.00

Salaries and Benefits *(Paid by Other Funding Sources)* **\$0.00**

SUPPLIES COSTS: **\$7,899.13**

Supplies Costs *(Paid by School Meal Program Funding Sources)* **\$7,899.13**

NSLP Supplies Costs \$6,632.84

SBP Supplies Costs \$1,266.29

Summer Supplies Costs \$0.00

Supplies Cost *(Paid by Other Funding Sources)* **\$0.00**

FINANCIAL REPORT- COSTS

FINANCIAL REPORT- REVENUES

NONPROGRAM FOOD REVENUE TOOL

Total Food Costs	\$97,815.30
Program Food Costs	\$73,733.50
Nonprogram Food Costs	\$24,081.80

Nonprogram Food Costs Percent of Total Cost 25 %

Total Revenue	\$264,473.87
Program Food Revenue	\$235,841.81
Nonprogram Food Revenue	\$24,628.85

Nonprogram Food Revenue Percent of Total Revenue 9 %

Does Nonprogram Food Revenue contribute adequately to Total Revenue?

No

- The FINAL data for SY 14-15 Financial Report has been uploaded.

To access, look for “Financial Report” under the “Applications” menu. Please read the instructions and notes below.

Instructions:

Public Schools: Under the appropriate school year, click “View” to view the Financial Report, or click “Modify” to view the report AND enter *Total Hours Worked* for the *Meals per Labor Hour* calculation.

Private/Nonpublic Schools: Under the appropriate school year, click “Modify”. The next page will say “No data available”. Scroll down and click on the red “Calculate” button to bring up the Financial Report. Click “Edit” on the Message Box to begin entering information into the report. When complete, click on the red “Calculate” button at the bottom of the page.

Notes:

Due to the system move the Financial Report for **School Year 2012-2013** does **NOT** include the value of the claims for the **Fresh Fruit and Vegetable** or **Summer Food Service Programs**. This will impact the *Food Costs, Salaries and Benefits Costs, Supplies Costs, Other Costs, Meal Costs, Meals per Labor Hour, and Fresh Fruit and Vegetable Program* sections.

The Financial Report for **School Year 2013-2014** does **NOT** include the value of the claims for the **Fresh Fruit and Vegetable Program**. This will impact the *Fresh Fruit and Vegetable Program* section of the Financial Report.

If you have questions, contact your designated consultant or contact our Bureau at 515-281-5356 .

FINANCIAL REPORT ON IOWACNP

AND ANOTHER WEBINAR 😊

Home

Nutrition Programs

- Education Events - Nutrition
- Learning Tools - Nutrition
- Child and Adult Care Food Program
- School Meals
- Afterschool Snack Programs
- Food Safety
- Fresh Fruit and Vegetable Program
- School Wellness
- Special Milk Program
- Summer Food Service Program
- USDA Foods Distribution
- Nutrition Funding



Iowa School Meal Programs: Financial Report

The new Financial Report for School Years 2012-2013 and 2013-2014 is now available on IowaCNP. To access, look under the "Applications" menu for "Financial Report". Please read the additional instructions below.

Instructions

Public Schools

Under the desired school year, click "View" to view the Financial Report, or click "Modify" to view the report and enter Total Hours Worked for the Meals per Labor Hour calculation.

Private/Nonpublic Schools

Under the desired school year, click "Modify". The next page will say "No data available". Scroll down and click on the red "Calculate" button to bring up the Financial Report. Click "Edit" on the Message Box to begin entering information into the report. When complete, click on the red "Calculate" button at the bottom of the page.

Nonpublic Schools are required to submit the Financial Report by September 30 of each year.

Webinar

- ▶ [Iowa School Meal Programs Financial Report Webinar](#) - Provides an overview of the new Iowa School Meal Programs Financial Report for school food service directors and business officials, including how to access the report, the report layout, and additional resources.

- [Presentation Slides](#)

<https://www.educateiowa.gov/pk-12/nutrition-programs/quick-links-nutrition/learning-tools-nutrition/iowa-school-meal-programs>

School Nutrition Programs



Applications | Claims | Compliance | Reports | Security | Search |  Programs | Year | Help | Log Out

Applications >

School Year: 2015 - 2016

Item	Description
Organization Manager	SNP Organization's Profile, Site and Hold Information
Application Packet	Applications Forms (Organization and Site)
Meal Pattern Compliance Summary	Number of Menu Pattern Certifications by Organization Summary
Verification Report	Mandatory Annual Verification Report
Verification Summary	Mandatory Annual Verification Report (FNS-742) Summary
Second Review of Applications	FNS-742A report for LEAs selected to conduct a second review of applications.
Food Safety Inspections	Number of Food Safety Inspections by Site
Food Safety Inspections Summary	Number of Food Safety Inspections by Site Summary
FFVP Grant Overview	Fresh Fruit and Vegetable Program Grant Information by Site Overview
FFVP Grant Allocations	Fresh Fruit and Vegetable Program Grant Allocations
Financial Report	School Food Annual Revenues and Expenditures Report
Financial Report Summary	School Food Annual Revenues and Expenditures Report Summary
Site Enrollment	Site Enrollment and Eligibility
Community Eligibility Provision	Enrollment and Eligibility for Community Eligibility Provision
Download Forms	Forms Available for Downloading

FINDING THE
FINANCIAL
REPORT ON
IOWACNP

2014-15 IS THE MOST RECENT YEAR

Action	School Year	Available Dates	Received Date	Status
View Modify Admin	2016 - 2017			
View Modify Admin	2015 - 2016			
View Modify Admin	2014 - 2015	07/01/2015 - 06/30/2016		
View Modify Admin	2013 - 2014	04/01/2015 - 07/01/2015		
View Modify Admin	2012 - 2013	04/01/2011 - 05/01/2015		

[< Back](#)

**Questions about Reporting
non-program food cost???**

UPCOMING TRAINING OPPORTUNITIES

What's New in School Nutrition - June 27

Overview of New Income
Eligibility Applications

(Will also be presented at
SNAI)

In-depth Income Eligibility
training July

Summer Short Courses in June
and July including
Financial Management June 21

What's New in School Nutrition
– August 22

NONPROGRAM FOOD COSTS AND THE C.A.R

- For each source of nonprogram revenue, there is a corresponding cost.
- Percentage of nonprogram revenue may be used to allocate nonprogram costs.

NONPROGRAM

FOOD COST BY

PROJECT MAY BE

CALCULATED

Option 1: Calculate sum total Nonprogram Food Cost; Allocate based on percent of total

Nonprogram Food Revenue

The attached guidance has been provided to FSD to calculate Program and Nonprogram Food Costs based on "Average Costs per Meal" and "Total Meals Served" for breakfast, lunch and snack. The result of the METHOD 1 calculation is a sum total of all Nonprogram Food Costs. Allocate the sum total cost to each source in which you are reporting Nonprogram Food Revenue. To allocate, apply the percent of Total Revenue to the sum total, as shown in the example below.

Example:

Calculate Nonprogram Food Cost. Gather Nonprogram Food Revenues

Nonprogram Food Cost (Object 631)		Nonprogram Food Revenue	
Calculated Sum Total	\$14,500	Ala Carte (Source 1621)	\$7,300
		Adult Lunch (Source 1622)	\$4,500
		Second Lunches (Source 1626)	\$6,000
		Total	\$17,800

Calculate Percent of Total Revenue

Nonprogram Food Revenue	
Ala Carte (Source 1621)	41.00%
Adult Lunch (Source 1622)	25.30%
Second Lunches (Source 1626)	33.70%

Apply Percent of Total Revenue to Nonprogram Food Cost

Nonprogram Food Cost (Object 631)	
Ala Carte (Project 1621)	\$14,500 x .410
Adult Lunch (Project 1622)	\$14,500 x .253
Second Lunches (Project 1626)	\$14,500 x .337

Report Nonprogram Food Costs and Revenues

Nonprogram Food Cost (Object 631)		Nonprogram Food Revenue	
Ala Carte (Project 1621)	\$5,945	Ala Carte (Source 1621)	\$7,300
Adult Lunch (Project 1622)	\$3,668	Adult Lunch (Source 1622)	\$4,500
Second Lunches (Project 1626)	\$4,887	Second Lunches (Source 1626)	\$6,000

NONPROGRAM

FOOD COST MAY

BE TRACKED BY

SPECIFIC PROJECT

Option 2: Track and report several specific Nonprogram Food Costs

Public School Districts that use METHOD 2, or have a tracking system in place to capture specific Nonprogram Food Costs, should report each cost under the appropriate Project Code. The available Project and Source Codes for reporting Nonprogram Food Costs and Revenue are listed below. When completing the CAR, Public School Districts are encouraged to report Nonprogram Food Costs (Project Codes) that correspond to each reported Nonprogram Food Revenue (Source Codes).

Example:

If you report Nonprogram Food Revenues under these Source Codes....

Nonprogram Food Cost (Object 631)	Nonprogram Food Revenue	
	Ala Carte (Source 1621)	\$7,300
	Adult Lunch (Source 1622)	\$4,500
	Second Lunches (Source 1626)	\$6,000

You should also report Nonprogram Food Costs under these Project Codes.

Nonprogram Food Cost (Object 631)		Nonprogram Food Revenue	
Ala Carte (Project 1621)	\$3,000	Ala Carte (Source 1621)	\$7,300
Adult Lunch (Project 1622)	\$2,000	Adult Lunch (Source 1622)	\$4,500
Second Lunches (Project 1626)	\$4,000	Second Lunches (Source 1626)	\$6,000



**CONGRATULATIONS!! YOU'VE TAKEN
ANOTHER STEP TOWARD UNDERSTANDING
SCHOOL NUTRITION FINANCES.**

WHAT'S NEW IN SCHOOL NUTRITION MONTHLY WEBINAR: MAY 23, 2016